



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

July 20, 1999

Ms. Liz Saenz, Financial Controller
South Plains Aids Resource Center, Inc.
P. O. Box 6949
Lubbock, Texas 79493

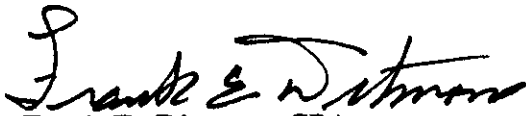
Dear Ms. Saenz:

We have reviewed the audit report on South Plains Aids Resource Center, Inc. for the year ended December 31, 1998. The report was prepared by Bolinger, Segars, Gilbert & Moss, Certified Public Accountants. We reviewed the report to determine if South Plains Aids Resource Center, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, South Plains Aids Resource Center, Inc. met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,


Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 98-0637